

For the year Jan. 1-Dec. 31, 2005,  
or other tax year  
beginning \_\_\_\_\_, 2005  
ending \_\_\_\_\_, 20\_\_.

**Complete  
form using  
BLACK INK**

Place label here or print





See page 27 before assembling return

PAPER CLIP payment here

Your social security number 		Spouse's social security number 	
Your legal last name		Legal first name and middle initial	
If a joint return, spouse's legal last name		Spouse's legal first name and middle initial	
Home address (number and street)			
City or post office		State	Zip code
<b>Filing status</b> Check <input checked="" type="checkbox"/> box <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above. _____ <input type="checkbox"/> Head of household (see page 6). Also, check here if married. <input type="checkbox"/>		<b>State election campaign fund</b> If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse  Checking the box(es) will not change your tax or refund.  <b>Tax district</b> Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="text"/> <b>County of</b> _____ <b>School district</b> Fill in your school district number (see page 38) _____	

1	Federal adjusted gross income (see page 7)	1	_____	.00
	W-2 wages included in line 1		_____	.00
2	State and municipal interest (see page 7)	2	_____	.00
3	Capital gain/loss addition (see page 7)	3	_____	.00
4	Other additions (fill in code number and amount, see page 7)			
	<input type="text"/> _____ <input type="text"/> _____ <input type="text"/> _____ <input type="text"/> _____			
	.. Total	4	_____	.00
5	Add the amounts in the right column for lines 1 through 4	5	_____	.00
6	State tax refund (Form 1040, line 10)	6	_____	.00
7	United States government interest	7	_____	.00
8	Unemployment compensation (see page 9)	8	_____	.00
9	Social security adjustment (see page 9)	9	_____	.00
10	Capital gain/loss subtraction (see page 10)	10	_____	.00
11	Other subtractions (fill in code number and amount, see page 10)			
	<input type="text"/> _____ <input type="text"/> _____ <input type="text"/> _____			
	<input type="text"/> _____ <input type="text"/> _____			
	.. Total	11	_____	.00
12	Add lines 6 through 11	12	_____	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	_____	.00



<b>14</b>	Wisconsin income from line 13 .....	<b>14</b>	_____	<b>.00</b>
<b>15</b>	Standard deduction. See table on page 30, <b>OR</b> ▼ .....	<b>15</b>	_____	<b>.00</b>
	If someone else can claim you (or your spouse) as a dependent, see page 17 and check box ► <input type="checkbox"/>			
<b>16</b>	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0 .....	<b>16</b>	_____	<b>.00</b>
<b>17</b>	Deduction for exemptions (from line 6 of Exemption Worksheet on page 17) .....	<b>17a</b>	_____	<b>.00</b>
	<b>b</b> Fill in number of dependents (do not count yourself or your spouse) ..... ► _____			
	<b>c</b> If you (or your spouse if filing joint) were age 65 or over, check appropriate box(es) ..... ► <input type="checkbox"/> You <input type="checkbox"/> Spouse			
<b>18</b>	Subtract line 17a from line 16. If line 17a is larger than line 16, fill in 0. This is your taxable income .....	<b>18</b>	_____	<b>.00</b>
<b>19</b>	Tax (see table on page 31) .....	<b>19</b>	_____	<b>.00</b>
<b>20</b>	Itemized deduction credit. Attach Schedule 1, page 4 .....	<b>20</b>	_____	<b>.00</b>
<b>21</b>	Armed forces member credit (must be stationed outside U.S. See page 18) .....	<b>21</b>	_____	<b>.00</b>
<b>22</b>	School property tax credit			
	<b>a</b> Rent paid in 2005—heat included _____ <b>.00</b>	} Find credit from table page 19 ...	<b>22a</b>	_____ <b>.00</b>
	Rent paid in 2005—heat not included _____ <b>.00</b>			
	<b>b</b> Property taxes paid on home in 2005 _____ <b>.00</b>	} Find credit from table page 20 ...	<b>22b</b>	_____ <b>.00</b>
<b>23</b>	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 20 ....	<b>23</b>	_____	<b>.00</b>
<b>24</b>	Add credits on lines 20 through 23 .....	<b>24</b>	_____	<b>.00</b>
<b>25</b>	Subtract line 24 from line 19. If line 24 is larger than line 19, fill in 0 .....	<b>25</b>	_____	<b>.00</b>
<b>26</b>	Alternative minimum tax. Attach Schedule MT .....	<b>26</b>	_____	<b>.00</b>
<b>27</b>	Add lines 25 and 26 .....	<b>27</b>	_____	<b>.00</b>
<b>28</b>	Married couple credit. Attach Schedule 2, page 4 .....	<b>28</b>	_____	<b>.00</b>
<b>29</b>	Other credits: ..... <b>a</b> Schedule MS ..... <b>.00</b>			
	<b>b</b> Schedule DI _____ <b>.00</b> <b>c</b> Schedule VC (Part I) _____ <b>.00</b>			
	<b>d</b> Schedule VC (Part II) _____ <b>.00</b> ..... Total ► <b>29</b> _____ <b>.00</b>			
<b>30</b>	Add lines 28 and 29 .....	<b>30</b>	_____	<b>.00</b>
<b>31</b>	Subtract line 30 from line 27. If line 30 is larger than line 27, fill in 0. This is your net tax .....	<b>31</b>	_____	<b>.00</b>
<b>32</b>	Recycling surcharge. Attach Schedule RS .....	<b>32</b>	_____	<b>.00</b>
<b>33</b>	Sales and use tax due on out-of-state purchases (see page 22) .....	<b>33</b>	_____	<b>.00</b>
<b>34</b>	Endangered resources donation (decreases refund or increases amount owed) .... 	<b>34</b>	_____	<b>.00</b>
<b>35</b>	Packers football stadium donation (decreases refund or increases amount owed) .... 	<b>35</b>	_____	<b>.00</b>
<b>36</b>	Breast cancer research donation (decreases refund or increases amount owed) .... 	<b>36</b>	_____	<b>.00</b>
<b>37</b>	Veterans trust fund donation (decreases refund or increases amount owed) ....  <b>VETS</b>	<b>37</b>	_____	<b>.00</b>
<b>38</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 23) ..... <b>.00</b> x .33 = .....	<b>38</b>	_____	<b>.00</b>
<b>39</b>	Add lines 31 through 38 .....	<b>39</b>	_____	<b>.00</b>



Name(s) shown on Form 1		Your social security number <div style="text-align: center; margin-top: 5px;"> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> </div>	
<b>40</b>	Amount from line 39.....	<b>40</b>	.00
<b>41</b>	Wisconsin tax withheld. Attach withholding statements ...	<b>41</b>	.00
<b>42</b>	2005 estimated tax payments and amount applied from 2004 return .....	<b>42</b>	.00
<b>43</b>	Earned income credit. Qualifying children ... <span style="border: 1px solid black; padding: 0 10px;"> </span> Federal credit ... <u>                    .00                    </u> x <u>          </u> % = .....	<b>43</b>	.00
<b>44</b>	Farmland preservation credit. Attach Schedule FC .....	<b>44</b>	.00
<b>45</b>	Net income tax paid to another state (see page 24) .. <span style="border: 1px solid black; padding: 0 10px;"> </span>	<b>45</b>	.00
<b>46</b>	Homestead credit. Attach Schedule H or H-EZ .....	<b>46</b>	.00
<b>47</b>	Farmland tax relief credit. Property taxes on farmland .. <u>                    .00                    </u> x .20 = .....	<b>47</b>	.00
<b>48</b>	Eligible veterans and surviving spouses property tax credit ..	<b>48</b>	.00
<b>49</b>	Add lines 41 through 48 .....	<b>49</b>	.00
<b>50</b>	If line 49 is larger than line 40, subtract line 40 from line 49. This is the <b>AMOUNT YOU OVERPAID</b> .....	<b>50</b>	.00
<b>51</b>	Amount of line 50 you want <b>REFUNDED TO YOU</b> .....	<b>51</b>	.00
<b>52</b>	Amount of line 50 you want <b>APPLIED TO YOUR 2006 ESTIMATED TAX</b> .....	<b>52</b>	.00
<b>53</b>	If line 49 is smaller than line 40, subtract line 49 from line 40. This is the <b>AMOUNT YOU OWE.</b> Paper clip payment to front of return .....	<b>53</b>	.00
<b>54</b>	Underpayment interest. Also include on line 53 .....	<b>54</b>	.00

I-010ai



**Attach (paper clip) copies of your federal income tax return and schedules.**

**Assemble your return (pages 1-4) and withholding statements in the order listed on page 27.**

## Sign here

▼ **Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.**

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Daytime phone

(      )

Mail your return to:

Wisconsin Department of Revenue

If tax due ..... PO Box 268, Madison WI 53790-0001

If refund or no tax due ..... PO Box 59, Madison WI 53785-0001

If homestead credit claimed ... PO Box 34, Madison WI 53786-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>
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Schedule **DI****Wisconsin Dairy Investment Credit**

Attach to Wisconsin Form 1, 1NPR, 2, 3, 4, 4I, 4T, 5, or 5S

**2005**Wisconsin Department  
of Revenue

Name

Identifying Number

- 1** Fill in the amount paid in 2005 for the following items if used exclusively for dairy farm modernization or expansion:

- a** Freestall barns . . . . .
- b** Fences . . . . .
- c** Watering facilities . . . . .
- d** Feed storage and handling equipment . . . . .
- e** Milking parlors . . . . .
- f** Robotic equipment . . . . .
- g** Scales . . . . .
- h** Milk storage and cooling facilities . . . . .
- i** Bulk tanks . . . . .
- j** Manure pumping and storage facilities . . . . .
- k** Digesters . . . . .
- l** Equipment used to produce energy . . . . .
- m** Other (list) \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**1a****1b****1c****1d****1e****1f****1g****1h****1i****1j****1k****1l****1m**

- 2** Add lines 1a through 1m . . . . .
- 3** Multiply line 2 by 10% (0.10) . . . . .
- 4** Fill in 2005 dairy investment credit passed through from other entities . . . . .
- 5** Add lines 3 and 4 . . . . .
- 6 a** Maximum credit . . . . .
- b** Enter credit computed for 2004 (from 2004 Schedule DI, line 5) . . . . .
- c** Subtract line 6b from line 6a . . . . .
- 7** Fill in the smaller of line 5 or line 6c. This is your 2005 dairy investment credit . . . . .
- 8** Carryover of unused 2004 dairy investment credit . . . . .
- 9** Add lines 7 and 8. This is the available dairy investment credit . . . . .

**2****3****4****5****6a**

\$50,000

**6b****6c****7****8****9****Instructions for Schedule DI****General Instructions****Purpose of Schedule DI**

Use Schedule DI to claim the dairy investment credit. This credit is available for taxable years beginning on or after January 1, 2004, and before January 1, 2010. The maximum credit available during this 6-year period is \$50,000.

**Who is Eligible to Claim the Credit**

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, tax-option (S) corporation, insurance company, or tax-exempt organization that ac-

quires depreciable property for dairy farm modernization or expansion may be eligible for the credit.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit; instead, the credit flows through to the partners, members, or shareholders based on their ownership interests.

Estates and trusts share the credit with the beneficiaries in proportion to the income allocable to each.

**Credit Is Income**

The credit that you compute on Schedule DI is income and must be reported on your Wisconsin franchise or in-

# SCHEDULE OS

Wisconsin  
Department of Revenue

## Credit for Net Tax Paid to Another State

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

# 2005

Name(s) shown on Form 1, 1NPR, or 2

Identifying number

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2005 and have paid 2005 state income tax **on the same income** to Wisconsin and another state.

You must complete a separate Schedule OS for each state to which you paid tax. See the instructions for more information.

- 1 Name of other state to which tax was paid (use postal abbreviation) . . . . . 1 \_\_\_\_\_
- 2 Fill in the amount of income taxable to both Wisconsin and the other state (see instructions) . . . 2 \_\_\_\_\_
  - a Amount of wages included in line 2 . . . . . 2a \_\_\_\_\_
- 3 From the income tax return of the other state, fill in the total income taxed by that state before itemized or standard deductions or personal exemptions are subtracted (see instructions) . . . . 3 \_\_\_\_\_
  - a If credit is based on long-term capital gain, fill in the amount of such gain taxable to the other state . . . . . 3a \_\_\_\_\_
- 4 From the income tax return of the other state, fill in the net tax amount before you subtract any tax withheld or estimated tax payments (see instructions) . . . . . 4 \_\_\_\_\_
- 5 Are the amounts on lines 2 and 3 the same?
  - ☐ **Yes** Leave line 5 blank; fill in the amount from line 4 on line 6 and go on to line 7.
  - ☐ **No** If line 2 is less than line 3, divide line 2 by line 3. Carry the decimal to four places and fill in on line 5. If line 3 is less than line 2, fill in 1.0000 . . . . . 5 \_\_\_\_\_
- 6 Multiply line 4 by line 5. Round the result to the nearest dollar . . . . . 6 \_\_\_\_\_
- 7 Fill in the amount from:
  - Line 31 of Form 1, or
  - Line 57 of Form 1NPR, or
  - Line 12 of Form 2. . . . . 7 \_\_\_\_\_
- 8 Fill in the **smaller** of line 6 or line 7. This is your credit for tax paid to another state (see instructions) . . . . . 8 \_\_\_\_\_

## GENERAL INSTRUCTIONS

### PURPOSE OF SCHEDULE OS

Schedule OS is used by individuals, estates, and trusts to compute the allowable credit for net income tax paid to another state.

### WHO IS ELIGIBLE FOR THE CREDIT

You may be eligible for the credit for net income tax paid to another state if:

- You were a Wisconsin resident for all or part of 2005, and
- You paid 2005 income tax to Wisconsin and to another state or the District of Columbia on the same income. "State" does not include the Commonwealth of Puerto Rico or the several territories organized by Congress.

You may **not** claim credit for any tax paid to a local unit of government (such as a city, county, or school district) or for any tax that is not an income tax (such as a severance tax, personal property tax, real estate tax, or sales and use tax).

**Wisconsin residents working in Illinois, Indiana, Kentucky, Michigan, and Minnesota** If you had 2005 state income tax withheld for Illinois, Indiana, Kentucky, Michigan, or Minnesota from personal service income you received from working in one of those states, do **not** use Schedule OS. You can get a refund of the tax withheld for the period you were a Wisconsin resident by filing that other state's income tax return with that state. Personal service income includes wages, salaries, tips, commissions, bonuses, etc. For more information, get Wisconsin Publica-

tion 121, *Reciprocity*. This publication is available from any department office or from our Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

If you paid 2005 income tax to one of those states on income other than from personal services (such as income from operating a business, rental property, or from the sale of real property), you may be eligible for the credit based on this income. Complete Schedule OS.

**Part-year residents** To be eligible, you must have been a Wisconsin resident when you received the income that was taxed by both states.

**Nonresidents** You generally must be a full-year or part-year Wisconsin resident to claim the credit. There is a limited circumstance in which a nonresident

## CAPITAL GAINS AND LOSSES

◆ **Attach to your Wisconsin income tax return** ◆

# SCHEDULE WD

Wisconsin Department of Revenue

Name(s) shown on Form 1 or Form 1NPR

Your social security number
-----------------------------

[illegible][illegible]

2	Short-term gain from Form 6252, and short-term gain or loss from Forms 4684, 6781, and 8824	2				
3	Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	3				
4	Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)	4				
5	Short-term capital loss carryover from 2004 Wisconsin Schedule WD, line 26	5				
6	Add lines 1 through 5, in columns (f) and (g)	6	(	)		
7	Net short-term capital gain or (loss). Combine columns (f) and (g) of line 6	7				

## Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

[illegible]

9	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824 . . . . .	9				
10	Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .	10				
11	Capital gain distributions . . . . .	11				
12	Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) . . . . .	12				
13	Long-term capital loss carryover from 2004 Wisconsin Schedule WD, line 31 . .	13				
14	Add lines 8 through 13, in columns (f) and (g) . . . . .	14	(	)		
15	Net long-term capital gain or (loss). Combine columns (f) and (g) of line 14 . . . . .	15				

Name(s) shown on Form 1 or Form 1NPR (Do not fill in name and social security number if shown on other side.)

Your social security number


**Part III Summary of Parts I and II**

16	Combine lines 7 and 15, and fill in the net gain or (loss) here	16		
<b>Note:</b> If line 16 is a loss, skip lines 17 through 19 and complete line 20. If line 16 is a gain, complete lines 17 through 19 and skip line 20.				
17	If line 16 shows a gain, fill in the smaller of line 15 or line 16. Fill in -0- if there is a loss or no entry on line 15	17		
18	Fill in 60% of line 17	18		
19	Subtract line 18 from line 16	19		
<b>Note:</b> If you are filing Wisconsin Form 1, complete Part IV. If you are filing Form 1NPR, fill in the amount from line 19, Schedule WD, on line 7, column B of Form 1NPR.				
20	If line 16 shows a loss, fill in the smaller of: a The loss on line 16, b \$500, or c Wisconsin ordinary income (see instructions)	20	(	)
<b>Note:</b> When figuring whether 20a, 20b, or 20c is smaller, treat all numbers as if they are positive.				

If you are filing Wisconsin Form 1, complete Part IV. If you are filing Form 1NPR, fill in the amount from line 20, Schedule WD, on line 7, column B of Form 1NPR.

**Part IV Computation of Wisconsin Adjustment to Income** (Do not complete this part if you are filing on Form 1NPR.)

21	Adjustment (see instructions for Part IV)			
a	Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-)	21a		
b	Fill in gain from Wisconsin Schedule WD, line 19 (if blank, fill in -0-)	21b		
c	If line 21b is more than line 21a, subtract line 21a from line 21b. Fill in result here and on line 3 of Form 1	21c		
d	If line 21b is less than line 21a, subtract line 21b from line 21a. Fill in result here and on line 10 of Form 1	21d		
e	Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-)	21e		
f	Fill in loss from Wisconsin Schedule WD, line 20 as a positive amount (if blank, fill in -0-)	21f		
g	If line 21f is more than line 21e, subtract line 21e from line 21f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 21d, add the amounts on lines 21d and 21g, and fill in only the total on line 10 of Form 1)	21g		
h	If line 21f is less than line 21e, subtract line 21f from line 21e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 21c, add the amounts on lines 21c and 21h, and fill in only the total on line 3 of Form 1)	21h		

**Part V Computation of Capital Loss Carryovers From 2005 to 2006** (Complete this part if the loss on line 16 is more than the loss on line 20.)

Short-Term Capital Loss Carryover			
22	Fill in loss shown on line 7 as a positive amount. If none, fill in -0- and skip lines 23 through 26	22	
23	Fill in gain shown on line 15. If that line is blank or shows a loss, fill in -0-	23	
24	Subtract line 23 from line 22	24	
25	Fill in the smaller of line 20 or line 24, treating both as positive amounts	25	
26	Subtract line 25 from line 24. This is your short-term capital loss carryover from 2005 to 2006	26	
Long-Term Capital Loss Carryover			
27	Fill in loss from line 15 as a positive amount. If none, fill in -0- and skip lines 28 through 31	27	
28	Fill in gain shown on line 7. If that line is blank or shows a loss, fill in -0-	28	
29	Subtract line 28 from line 27	29	
30	Subtract line 25 from line 20, treating both as positive amounts. ( <b>Note:</b> If you skipped lines 23 through 26, fill in amount from line 20 as a positive amount.)	30	
31	Subtract line 30 from line 29. This is your long-term capital loss carryover from 2005 to 2006	31	



## WISCONSIN VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT

**Qualifications:** To qualify for the Veterans and Surviving Spouses Property Tax Credit you must meet certain criteria. Review the qualifications listed below and check the box to indicate how you qualify for this credit.

Eligible unremarried surviving spouse as verified by the Wisconsin Department of Veterans Affairs:

- ☐ 1. An unremarried surviving spouse of an individual who had served on active duty in the US armed forces or in forces incorporated as part of the US armed forces, who was a resident of Wisconsin, died while on active duty.
- ☐ 2. An unremarried surviving spouse of an individual who had served on active duty under honorable conditions in the US armed forces or in forces incorporated as part of the US armed forces; who was a resident of Wisconsin at the time of entry into active service; who was at least 65 years of age at the time of his or her death or would have been 65 years of age at the close of the year in which the death occurred; who was a resident of Wisconsin at the time of his or her death; and who had a service-connected disability rating of 100% under 38USC 1114 or 1134.
- ☐ 3. An unremarried surviving spouse of an individual who had served in the National Guard or a reserve component of the US armed forces, who was a resident of Wisconsin at the time of entry into that service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

Eligible veteran as verified by the Wisconsin Department of Veterans Affairs:

- ☐ 4. An individual who is at least 65 years of age and who served on active duty under honorable conditions in the US armed forces or in forces incorporated in the US armed forces, who was a resident of Wisconsin at the time of entry into active service, who had a service-connected disability rating of 100% under 38USC 1114 or 1134, and who is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.

**Real Estate Taxes:** The credit is equal to the property taxes paid during 2005 on the claimant's principal dwelling in Wisconsin.

Address of principal dwelling: \_\_\_\_\_

Amount of real estate taxes paid on principal dwelling in 2005 \$ \_\_\_\_\_